	राजस्थान राजपत्र विशेषांक	RAJASTHAN GAZETTE Extraordinary
सत्यमेव जयते	साधिकार प्रकाशित	Published by Authority
	पौष 14, मंगलवार, शाके 1943-जनवरी 04, 2022 *Pausa 14, Tuesday , Saka 1943- January 04, 2022*	

भाग 4 (ग)

उप-खण्ड (I)

राज्य सरकार तथा अन्य राज्य-प्राधिकारियों द्वारा जारी किये गये (सामान्य आदेशों, उप-विधियों आदि को सम्मिलित करते हुए) सामान्य कानूनी नियम।

FINANCE DEPARTMENT

(TAX DIVISION)

NOTIFICATION

Jaipur, December 31, 2021

G.S.R.395 .-In exercise of the powers conferred by section 164 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following rules further to amend the Rajasthan Goods and Services Tax Rules, 2017, namely: —

1. **Short title and commencement**. - (1) These rules may be called the Rajasthan Goods and Services Tax (Tenth Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Rajasthan Goods and Services Tax Rules, 2017, —

(i) in rule 36, for sub-rule (4), the following sub-rule shall be substituted, with effect from the 1st day of January, 2022, namely: -

"(4) No input tax credit shall be availed by a registered person in respect of invoices or debit notes the details of which are required to be furnished under sub-section (1) of section 37 unless,-

(a) the details of such invoices or debit notes have been furnished by the supplier in the statement of outward supplies in **FORM GSTR-1** or using the invoice furnishing facility; and

(b) the details of such invoices or debit notes have been communicated to the registered person in **FORM GSTR-2B** under sub-rule (7) of rule 60.";

(ii) in rule 80,–

(a) after sub-rule (1), the following sub-rule shall be inserted, namely:-

"(1A) Notwithstanding anything contained in sub-rule (1), for the financial year 2020-2021 the said annual return shall be furnished on or before the twenty-eighth day of February, 2022.";

(b) after sub-rule (3), the following sub-rule shall be inserted, namely:-

"(3A) Notwithstanding anything contained in sub-rule (3), for the financial year 2020-2021 the said self-certified reconciliation statement shall be furnished along with the said annual return on or before the twenty-eighth day of February, 2022.";

(iii) in rule 95, in sub-rule (3), after clause (c), the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2021, namely:-

"**Provided** that where Unique Identity Number of the applicant is not mentioned in a tax invoice, the refund of tax paid by the applicant on such invoice shall be available only if the copy of the invoice, duly attested by the authorized representative of the applicant, is submitted along with the refund application in **FORM GST RFD-10**.";

(iv) in rule 142, with effect from the 1st day of January, 2022,–

(a) in sub-rule (3), for the words and letters, "fourteen days of detention or seizure of the goods and conveyance", the words, brackets and figures, "seven days of the notice issued under sub-section (3) of Section 129 but before the issuance of order under the said sub-section (3)" shall be substituted;

(b) in sub-rule (5), for the words, "tax, interest and penalty payable by the person chargeable with tax", the words, "tax, interest and penalty, as the case may be, payable by the person concerned" shall be substituted;

(v) after rule 144, the following rule shall be inserted with effect from the 1st day of January, 2022, namely:-

"**Recovery of penalty by sale of goods or conveyance detained or seized in transit.- 144A.** (1) Where the person transporting any goods or the owner of such goods fails to pay the amount of penalty under sub-section (1) of section 129 within fifteen days from the date of receipt of the copy of the order passed under sub-section (3) of the said section 129, the proper officer shall proceed for sale or disposal of the goods or conveyance so detained or seized by preparing an inventory and estimating the market value of such goods or conveyance:

Provided that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.

(2) The said goods or conveyance shall be sold through a process of auction, including e-auction, for which a notice shall be issued in **FORM GST DRC-10** clearly indicating the goods or conveyance to be sold and the purpose of sale:

Provided that where the person transporting said goods or the owner of such goods pays the amount of penalty under sub-section (1) of section 129, including any expenses incurred in safe custody and handling of such goods or conveyance, after the time period mentioned in sub-rule (1) but before the issuance of notice under this sub-rule, the proper officer shall cancel the process of auction and release such goods or conveyance.

(3) The last day for submission of bid or the date of auction shall not be earlier than fifteen days from the date of issue of the notice referred to in sub-rule (2):

Provided that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.

(4) The proper officer may specify the amount of pre-bid deposit to be furnished in the manner specified by such officer, to make the bidders eligible to participate in the

auction, which may be returned to the unsuccessful bidders, forfeited in case the successful bidder fails to make the payment of the full amount, as the case may be.

(5) The proper officer shall issue a notice to the successful bidder in **FORM GST DRC-11** requiring him to make the payment within a period of fifteen days from the date of auction:

Provided that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.

(6) On payment of the full bid amount, the proper officer shall transfer the possession and ownership of the said goods or conveyance to the successful bidder and issue a certificate in **FORM GST DRC-12**.

(7) The proper officer shall cancel the process and proceed for re-auction where no bid is received or the auction is considered to be non-competitive due to lack of adequate participation or due to low bids.

(8) Where an appeal has been filed by the person under the provisions of sub-section (1) read with sub-section (6) of section 107, the proceedings for recovery of penalty by sale of goods or conveyance detained or seized in transit under this rule shall be deemed to be stayed:

Provided that this sub-rule shall not be applicable in respect of goods of perishable or hazardous nature. ";

(vi) for rule 154, the following rule shall be substituted with effect from the 1st day of January, 2022, namely:–

"**Disposal of proceeds of sale of goods or conveyance and movable or immovable property.–**

154. (1) The amounts so realised from the sale of goods or conveyance,

movable or immovable property, for the recovery of dues from a defaulter or for recovery of penalty payable under sub-section (3) of section 129 shall,-

(a) first, be appropriated against the administrative cost of the recovery process;

(b) next, be appropriated against the amount to be recovered or to the payment of the penalty payable under sub-section (3) of section 129, as the case may be;

(c) next, be appropriated against any other amount due from the defaulter under the Act or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or any of the Central Goods and Services Tax Act, 2017 and the rules made thereunder; and

(d) the balance, if any, shall be credited to the electronic cash ledger of the owner of the goods or conveyance as the case may be, in case the person is registered under the Act, and where the said person is not required to be registered under the Act, the said amount shall be credited to the bank account of the person concerned;

(2) where it is not possible to pay the balance of sale proceeds, as per clause (d) of sub-rule (1), to the person concerned within a period of six months from the date of sale of such goods or conveyance or such further period as the proper officer may allow, such balance of sale proceeds shall be deposited with the Fund;

(vii) in rule 159, with effect from the 1st day of January, 2022,–

(a) in sub-rule (2)-

(A) after the words "copy of the order of attachment", the words, letters and figures "in **FORM GST DRC-22**" shall be inserted;

(B) after the words "Commissioner to that effect.", the words and figures, "and a copy of such order shall also be sent to the person whose property is being attached under section 83" shall be inserted;

(b) in sub-rule (3)-

(A) for the words "and if the taxable person", the word "and if the person, whose property has been attached," shall be substituted;

(B) for the words "by the taxable person", the words, "by such person" shall be substituted;

(c) in sub-rule (4), for the words "the taxable person" occurring at both the places, the words "such person" shall be substituted;

(d) in sub-rule (5), for the words brackets and figure ", within seven days of the attachment under sub-rule (1), file an objection", the words, letters and figures "file an objection in **FORM GST DRC-22A**" shall be substituted;

(viii) for "**FORM GST DRC-10"**, the following form shall be substituted, with effect from the 1st day of January, 2022, namely:–

"**FORM GST DRC – 10**

[See rule 144(2)&144A]

Notice for Auction under section 79 (1) (b) or section 129(6) of the Act

Demand order no.: Date:

Period:

Whereas an order has been made by me for sale of the attached or distrained goods specified in the Schedule below for recovery of Rs…….... and interest thereon and admissible expenditure incurred on the recovery process in accordance with the provisions of section 79.

Or

Whereas the goods or conveyance detained or seized under Section 129 are liable for sale or disposal in accordance with the provisions of sub-section (6) of Section 129 for recovery of penalty of Rs…… payable under sub-section (3) of section 129 and the expenses incurred in safe custody and handling of such goods or conveyance and other administrative expenses

The sale will be by public auction and the goods and/or conveyance shall be put up for sale in the lots specified in the Schedule. The sale will be of the right, title and interests of the defaulter. And the liabilities and claims attached to the said properties, so far as they have been ascertained, are those specified in the Schedule against each lot.

The auction will be held on ……. at…. AM/PM.

The price of each lot shall be paid at the time of sale or as per the directions of the proper officer/ specified officer and in default of payment, the goods and/or conveyance shall be again put up for auction and resold.

Schedule

Serial No.	Description of goods or conveyance	Quantity
1	2	3

Place: Signature
Date: Name
Designation: ”

(ix) in **FORM GST DRC-11**, with effect from the 1st day of January, 2022, -

(a) for the words, figures, letter and brackets “See rule 144(5) & 147(12)”, the words, figures and brackets “See rule 144(5),144A and 147(12)” shall be substituted;

(b) for the word “goods”, the words “goods or conveyance” shall be substituted;

(x) in **FORM GST DRC-12**, with effect from the 1st day of January, 2022-

(a) for the words, figures, brackets and letter “See rule 144(5) & 147(12)”, the words, figures and brackets “See rule 144(5),144A and 147(12)” shall be substituted;

(b) for the word “goods”, wherever it occurs, the words “goods or conveyance” shall be substituted;

(c) after the words, figures, brackets and letters “provisions of section 79(1)(b)/(d)”, the words, figures and brackets “or section 129(6)” shall be inserted;

(xi) for **FORM GST DRC-22**, the following form shall be substituted, with effect from the 1st day of January, 2022, namely:-

“FORM GST DRC -22

[See rule 159(1)]

Reference No.: Date:

To

.....Name

_____Address

(Bank/ Post Office/Financial Institution/Immovable property registering authority/ Regional Transport Authority/Other Relevant Authority)

Provisional attachment of property under section 83

It is to inform that M/s ---------- (name) having principal place of business at ----------

------(address) bearing registration number as ---------- (GSTIN/ID), PAN is a registered taxable person under the <<SGST/CGST>> Act.

or

It is to inform that Sh…….(name) resident of……(address) bearing PAN …….and/or Aadhaar No. …….. is a person specified under sub-section (1A) of Section 122 .

Proceedings have been launched against the aforesaid person under section << ---------- >> of the said Act to determine the tax or any other amount due from the said person. As per information available with the department, it has come to my notice that the said person has a -

<<saving / current / FD/RD / depository >>account in your << bank/post office/financial institution>> having account no. << A/c no. >>;

or

property located at << property ID & location>>.

or

Vehicle No. …… <<description>>

or

Others (please specify) …… <<description>>

In order to protect the interests of revenue and in exercise of the powers conferred under section 83 of the Act, I ---------- (name), ---------- (designation), hereby provisionally attach the aforesaid account / property.

No debit shall be allowed to be made from the said account or any other account operated by the aforesaid person on the same PAN without the prior permission of this department.

or

The property mentioned above shall not be allowed to be disposed of without the prior permission of this department.

Signature
Name
Designation

Copy to (person)"

(xii) in **FORM GST DRC-23**, with effect from the 1st day of January, 2022,–

(a) after "/Immovable property registering authority", the following shall be inserted, namely:–

"/ Regional Transport Authority/Other Relevant Authority";

(b) for the words "proceedings pending against the defaulting person which warrants the", occurring at both the places, the words, "requirement of" shall be substituted;

(xiii) in **FORM APL-01**, in entry number 15, for the table under clause(a), the following table shall be substituted, with effect from the 1st day of January, 2022, namely:-

Particulars			Central tax	State/ UT tax	Integrated tax	Cess	Total amount	
	(a) Admitted amount	Tax/ Cess					< total >	
		Interest					< total >	
		Penalty					<total >	
		Fees					< total >	
		Other charges					< total >	
	(b) Pre-deposit (10% of disputed tax /cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess)	Tax/ Cess					< total >	< total >
	(c) Pre-deposit in case of sub-section (3) of section 129	Penalty					< total >";	

(xiv) after **FORM GST DRC-22**, the following form shall be inserted with effect from the 1st day of January, 2022, namely:-

"FORM GST DRC – 22A

[See rule 159(5)]

Reference No.: Date:

ARN No. of Order in FORM GST DRC-22:

To

The Pr. Commissioner/Commissioner

……(Jurisdiction)

Application for filing objection against provisional attachment of property

Whereas, an order in FORM GST DRC-22 has been issued for provisional attachment of the following property under the provisions of section 83 of the Act vide ARN No……

Ref ID	
Property provisionally attached	<< property id & location>>
Account provisionally attached	<< saving/current/FD/RD/depository account no>>

Vehicle provisionally attached	<<Vehicle details>>
Any other property	<<details >>

2. In accordance with the provisions of Rule 159(5) of the RGST Rules , 2017, I hereby submit my objection on the basis of following facts and circumstances.

<<…….>>

<<…Documents to be uploaded…>>

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name-
GSTIN (in case of registered person)-
PAN and/or Aadhaar No. (in case of others)-
Place –
Date –
Signature of Authorized Signatory".

[F.12(1)FD/Tax/2021-90]
By Order of the Governor,

TINA DABI,
Joint Secretary to the Government.

Government Central Press, Jaipur.